

MI-WIC POLICY

Equipment Maintenance

10.00 Equipment Management

Effective Date: 7/28/08

10.01 Equipment Inventory

PURPOSE: To meet inventory control requirements for nonexpendable property (equipment) purchased with WIC funds.

A. POLICY

1. In accordance with USDA Regulations, each local agency is required to keep an inventory of equipment-related items purchased using WIC Program funds. The inventory records shall include items costing more than \$2500. Items costing less than \$2500, such as computer equipment, printers, scanners, signature pads and multiple-user electric breastpumps (See Policy 11.06 Breastfeeding Equipment, Inventory and Maintenance) must be listed to monitor inventory. A sample inventory form is illustrated in Policy 10.01 Exhibit A. Inventory should include the following:
 - a. Item description, including brand/model
 - b. Cost (if applicable)
 - c. Location assigned, or date salvaged
 - d. Serial Number
 - e. Tag number (optional)
 - f. Date purchased or acquired
 - g. Purchased by (local or State)
 - h. Specific warranty information (if applicable)
2. The inventory shall be updated at least annually and made available for review at Management Evaluation, Accreditation or Audit.
3. Property removed from the inventory listing due to loss or obsolescence must be designated as lost or obsolete and disposed of in a manner that identifies any benefit gained through the disposal as being credited to the WIC Program.
 - a. Deleted property list must be forwarded to the State WIC Program.
 - b. Computers must be stripped of all client information prior to disposal.
 - c. Details regarding any loss must be attached to the inventory.
 - d. If theft was the cause of loss, the agency must follow Policies 9.01 Participant Compliance or 9.02 Employee Compliance, if clients or staff were involved.
4. Inventory records must be retained for 3 years and 150 days after the end of the fiscal period, or until any outstanding audits are completed. Records for items removed from inventory shall be retained for 3 years after final disposition (sale, donation or landfill).

5. Capital expenditures over \$2500, such as the cost of facilities, equipment, including medical equipment, other capital assets and any repairs that materially increase the value of useful life of capital assets must be prior approved for purchase by USDA/FNS and MDCH-WIC.

References:

- CFR 246.13 (j) Financial Management Systems
- CFR 246.14 (d) (2) Specified allowable nutrition services and administration costs
- CFR 246.24 (d) Procurement and property management
- CFR 246.25 (a) Recordkeeping requirements

Cross-References:

- 4.04 Breastfeeding Equipment, Inventory and Maintenance
- 9.01 Participant Compliance
- 9.02 Employee Compliance

Exhibits:

- 10.01A Sample Inventory